

REMARKS

By the above amendment, claim 50 has been amended to overcome an impropriety in the claim, in that claim 50 has been amended to recite the feature of a first insulating layer formed on the gap layer and sharing an edge with the upper magnetic pole rather than the "upper magnetic pole top layer", as previously recited in such claim.

Referring to Figs. 1 and 2 of the drawings of this application, it is noted that the upper magnetic pole is represented by reference numeral 17, whereas the upper magnetic pole layer is represented by reference numeral 20. As shown in Fig. 2, the first insulating layer is represented by reference numeral 19 and is formed on the gap layer 6, and, as shown, shares an edge with the upper magnetic pole 17, rather than the upper magnetic pole top layer 20, as previously recited. Thus, claim 50 has been amended to more properly define the present invention. It is noted that the Examiner has recognized the patentability of the features of claim 50 in the "Reasons for Allowance" in paragraph 2, at page 2 of the Notice of Allowability, which patentable features have not been changed. Thus, the amendment of claim 50 does not affect the patentability of the claimed invention, and should be entered at this time.

Entry of the amendment and favorable action is requested.

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Respectfully submitted,

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